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COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of State Uniform Payroll

December 11, 2014

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2015-24

TO: LaGov HCM Paid Agency Human Resources
and Employee Administration Staff

FROM: Andrea P. Hubbard
Director

SUBJECT: IRS Forms 1099-MISC and 1099-INT for Calendar Year 2014

The Office of State Uniform Payroll (OSUP) is in the process of preparing IRS Forms 1099-MISC and 1099-INT for the tax year 2014 for payroll related activity. This includes wages paid on behalf of deceased employees, back pay awarded under a statute and related attorney fees and interest. Refer to the [Annual 1099 Payroll Reporting to OSUP](#) Procedure and [Back Pay Awarded Under a Statute](#) Procedure on the [OSUP Procedures](#) page for more information on these types of payments and reporting requirements.

In order for OSUP to prepare these forms accurately, each agency is responsible for the timely submission of all documentation to OSUP for all payments requiring special payroll reporting. **Please contact a member of the OSUP Wage and Tax Administration Unit immediately if you are aware of any of these payments previously made to employees, if you have not already done so, in order for OSUP to complete end-of-year processing timely.**

If you have any questions about the information in this memorandum, contact a member of the OSUP Wage and Tax Administration Unit at _DOA-OSUP-WTA@LA.gov or (225):

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